

EXHIBIT 38



1701 Pennsylvania Avenue, NW
Suite 700
Washington, District of Columbia 20006-5805
202.372.9600
Fax 202.372.9599
www.quarles.com

Writer's Direct Dial: 202.372.9524
E-Mail: larry.cote@quarles.com

Attorneys at Law in
Chicago
Indianapolis
Madison
Milwaukee
Naples
Phoenix
Scottsdale
Tampa
Tucson
Washington, D.C.

April 25, 2018

Mr. John Martin
Assistant Administrator,
Diversion Control Division
Drug Enforcement Administration
8701 Morrisette Drive
Springfield, Virginia 22152

Dear Mr. Martin:

I am writing on behalf of Cardinal Health to request guidance from the Drug Enforcement Administration ("DEA") regarding a matter that has recently come to our attention. A small percentage of controlled substances orders which exceeded our internal order limit thresholds, and which were entered into our automated suspicious order system for reporting to DEA, failed to transmit to DEA. Although the orders were not sent to DEA, all orders were blocked by Cardinal Health and were *not* shipped to any customers. The overwhelming majority of the unshipped orders are old, dating from 2012 to 2015.

Because Cardinal Health did not fill or ship these orders to any customers, we seek DEA's guidance as to whether the agency wants Cardinal Health to report the orders identified above. If so, please advise what format and method of reporting to use.

I look forward to hearing from you. You may direct your response to my attention via email to larry.cote@quarles.com.

Very truly yours,

QUARLES & BRADY LLP

A handwritten signature in cursive script that reads "Larry Cote".
Larry P. Cote

LPC

cc: Susan A. Gibson, Deputy Assistant Administrator,
Diversion Control Division (via e-mail)

QB\999999.99999\51887942.1